

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16203300800000</div> <div>CITY OF OELWEIN</div> <div>20 2nd Avenue SW</div> <div>OELWEIN, IOWA 50662</div>		
CITY OF OELWEIN , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,265,317		2,265,317	2,304,921
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,265,317		2,265,317	2,304,921
Delinquent property taxes	0		0	0
TIF revenues	106,380		106,380	114,879
Other city taxes	1,082,086	0	1,082,086	1,003,934
Licenses and permits	98,623	0	98,623	108,370
Use of money and property	293,159	10,195	303,354	284,200
Intergovernmental	1,260,775	6,852	1,267,627	1,701,264
Charges for fees and service	95,180	2,561,349	2,656,529	3,329,170
Special assessments	60,791	0	60,791	63,497
Miscellaneous	367,815	369,872	737,687	247,361
Other financing sources	4,789,756	1,030,969	5,820,725	3,725,000
Total revenues and other sources	10,419,882	3,979,237	14,399,119	12,882,596
Expenditures and Other Financing Uses				
Public safety	1,740,553	0	1,740,553	1,844,746
Public works	779,828	0	779,828	813,190
Health and social services	40,204	0	40,204	48,000
Culture and recreation	818,383	0	818,383	908,156
Community and economic development	1,198,140	0	1,198,140	1,758,688
General government	373,809	0	373,809	422,620
Debt service	526,908	0	526,908	526,808
Capital projects	123,998	0	123,998	4,071,958
Total governmental activities expenditures	5,601,823	0	5,601,823	10,394,166
Business type activities	0	3,269,343	3,269,343	3,377,572
Total ALL expenditures	5,601,823	3,269,343	8,871,166	13,771,738
Other financing uses, including transfers out	1,437,401	888,695	2,326,096	0
Total ALL expenditures/And other financing uses	7,039,224	4,158,038	11,197,262	13,771,738
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,380,658	-178,801	3,201,857	-889,142
Beginning fund balance July 1, 2013	3,646,079	1,875,337	5,521,416	4,705,625
Ending fund balance June 30, 2014	7,026,737	1,696,536	8,723,273	3,816,483
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 6,870,000	Other long-term debt	\$ 450,799	
Revenue debt	\$ 7,927,262	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 10,472,379	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11-28-14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jamie L Letzring, City Administrator	→	319	283-5440	
Signature of Mayor or other City official (Name and Title) Peggy L Sherrets, Mayor			Date signed	
			11/24/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF OELWEIN			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,041,025	950,530		273,762	0	0	2,265,317			2,265,317	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,041,025	950,530		273,762	0	0	2,265,317		T01	2,265,317	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,041,025	950,530		273,762	0	0	2,265,317			2,265,317	6
7	TIF revenues			106,380				106,380		T01	106,380	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	490,821	0	0	0	0	490,821	0	T15	490,821	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	38,117	0	0	0	0	38,117	0	T19	38,117	13
14	Other local option taxes	0	553,148	0	0	0	0	553,148	0	T09	553,148	14
15	TOTAL OTHER CITY TAXES	0	1,082,086	0	0	0	0	1,082,086	0		1,082,086	15
16	Section B - LICENSES AND PERMITS	98,623	0	0	0	0	0	98,623	0	T29	98,623	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,414	11,730	0	1,525	202,901	3,844	222,414	10,195	U20	232,609	18
19	Rents and royalties	70,745	0	0	0	0	0	70,745	0	U40	70,745	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	73,159	11,730	0	1,525	202,901	3,844	293,159	10,195		303,354	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	28,122	181,487	0	0	162,897	0	372,506	0	B89	372,506	27
28	Community development block grants	0	0	0	0	0	0	0	6,852	B50	6,852	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	28,122	181,487	0	0	162,897	0	372,506	6,852		379,358	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		640,797					640,797		C46	640,797	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,380	0	0	0	0	0	2,380	0	C89	2,380	49
50	Iowa Department of Transportation	0	0	0	0	4,874	0	4,874	0	C89	4,874	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	2,380	640,797	0	0	4,874	0	648,051	0		648,051	60
61												61
62	Local grants and reimbursements											62
63	County contributions	25,161	0	0	0	0	0	25,161	0		25,161	63
64	Library service	7,670	0	0	0	0	0	7,670	0	D89	7,670	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	38,565	0	0	0	0	0	38,565	0	D89	38,565	66
67	IRP Program Receipts	0	77,431	0	0	0	0	77,431	0	D89	77,431	67
68	NSP Program Revenues	0	0	0	0	84,391	0	84,391	0		84,391	68
69	Comm Foundation Grant	0	0	0	0	7,000	0	7,000	0		7,000	69
70	Total local grants and reimbursements	71,396	77,431	0	0	91,391	0	240,218	0		240,218	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	101,898	899,715	0	0	259,162	0	1,260,775	6,852		1,267,627	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	901,915	A91	901,915	73
74	Sewer	0	0	0	0	0	0	0	1,367,401	A8Ø	1,367,401	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	292,033	A81	292,033	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A5Ø	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	70,060	0	0	0	0	0	70,060	0	A61	70,060	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	INSPECTION/WEED & SNOW	25,120	0	0	0	0	0	25,120	0		25,120	103
104	TOTAL CHARGES FOR SERVICE	95,180	0	0	0	0	0	95,180	2,561,349		2,656,529	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	60,791	0	0	60,791	0	U01	60,791	106
107	Section G - MISCELLANEOUS											107
108	Contributions	17,637	1,633	0	0	0	0	19,270	0	U99	19,270	108
109	Deposits and sales/fuel tax refunds	6,023	0	0	0	0	0	6,023	0	U99	6,023	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	OTHER MISCELLANEOUS	83,505	20,325	0	0	131,308	0	235,138	125,867		361,005	114
115	CABLEVISION	60,243	0	0	0	0	0	60,243	0		60,243	115
116	Reimbursements	0	40,205	0	0	0	0	40,205	0		40,205	116
117	Forefited Assets	0	6,936	0	0	0	0	6,936	0		6,936	117
118	Williams Center	0	0	0	0	0	0	0	98,264		98,264	118
119	Fuel	0	0	0	0	0	0	0	145,741		145,741	119
120	TOTAL MISCELLANEOUS	167,408	69,099	0	0	131,308	0	367,815	369,872		737,687	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF OELWEIN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,577,293	3,013,160	106,380	336,078	593,371	3,844	5,630,126	2,948,268		8,578,394	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	3,353,885	0	3,353,885	140,744	NR	3,494,629	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	524,320	19,722		237,015	634,536	0	1,415,593	890,225		2,305,818	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	20,278	0	0	20,278	0		20,278	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	524,320	19,722	0	257,293	3,988,421	0	4,789,756	1,030,969		5,820,725	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,101,613	3,032,882	106,380	593,371	4,581,792	3,844	10,419,882	3,979,237		14,399,119	132
133												133
134	Beginning fund balance July 1, 2013	520,538	1,799,341	0	231,097	824,085	271,018	3,646,079	1,875,337		5,521,416	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	2,622,151	4,832,223	106,380	824,468	5,405,877	274,862	14,065,961	5,854,574		19,920,535	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	811,125	715,214	0	0	0	0	1,526,339		E62	1,526,339	2
3	Purchase of land and equipment	6,733	0	0	0	0	0	6,733		G62	6,733	3
4	Construction		0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	14,645	0	0	0	0	0	14,645		G04	14,645	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	126,605	0	0	0	0	0	126,605		E24	126,605	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	19,052	0	0	0	0	0	19,052		E66	19,052	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	13,647	0	0	0	0	0	13,647		E66	13,647	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	5,478	0	0	0	0	0	5,478		E32	5,478	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation		28,054	0	0	0	0	28,054		E89	28,054	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	997,285	743,268	0	0	0	0	1,740,553			1,740,553	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,899	539,943	0	0	0	0	543,842		E44	543,842	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	3,176	0	0	0	0	0	3,176		E44	3,176	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	2,679	0	0	0	0	0	2,679		E44	2,679	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	19,394	0	0	0	0	0	19,394		E01	19,394	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	33,660	0	0	0	0	0	33,660		F01	33,660	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	229	176,848	0	0	0	0	177,077		E89	177,077	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	63,037	716,791	0	0	0	0	779,828			779,828	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	40,204	0	0	0	0	40,204		E79	40,204	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	40,204	0	0	0	0	40,204			40,204	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	253,869	8,106	0	0	0	0	261,975		E52	261,975	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	147,146	0	0	0	0	0	147,146		E61	147,146	127
128	Purchase of land and equipment	4,172	0	0	0	0	0	4,172		G61	4,172	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	184,396	111,698	0	0	0	0	296,094		E61	296,094	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	57,479	0	0	0	0	0	57,479		E03	57,479	133
134	Purchase of land and equipment	8,632	0	0	0	0	0	8,632		G03	8,632	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	215	42,670	0	0	0	0	42,885		E61	42,885	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	655,909	162,474	0	0	0	0	818,383			818,383	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	267,426	86,102	0	844,612	0	1,198,140		E89	1,198,140	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	267,426	86,102	0	844,612	0	1,198,140			1,198,140	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	19,162	0		0	0	0	19,162		E29	19,162	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	156,451	0		0	0	0	156,451		E23	156,451	162
163	Purchase of land and equipment	0	0		0	0	0	0		G23	0	163
164	Elections — Current operation	5,402	0		0	0	0	5,402		E89	5,402	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	16,931	0		0	0	0	16,931		E25	16,931	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	15,041	0		0	0	0	15,041		E31	15,041	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0		0	0	0	0		E89	0	171
172	Other general government — Current operation	0	160,822		0	0	0	160,822		E89	160,822	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	212,987	160,822	0	0	0	0	373,809			373,809	176
177	Section G — DEBT SERVICE	0	0	0	526,908	0	0	526,908			526,908	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	526,908	0	0	526,908			526,908	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	POLICE STATION	15,435	0	0	0	0	0	15,435			15,435	184
185	1ST TIME HOME BUYER	0	9,018	0	0	0	0	9,018			9,018	185
186	Various Small Capital Projects	0	0	0	0	99,545	0	99,545			99,545	186
187	Subtotal Regular Capital Projects	15,435	9,018	0	0	99,545	0	123,998			123,998	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	15,435	9,018	0	0	99,545	0	123,998			123,998	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,944,653	2,100,003	86,102	526,908	944,157	0	5,601,823			5,601,823	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF OELWEIN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								807,446	E91	807,446	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							725,857	725,857	E80	725,857	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							291,579	291,579	E81	291,579	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF OELWEIN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								807,005		807,005	242
243	Enterprise Capital Projects								226,953		226,953	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Williams Center								175,912		175,912	246
247	Fuel								163,046		163,046	247
248	Water Deposits/Improvement								51,528		51,528	248
249	Well/Water Tower								18,346		18,346	249
250	Williams Center Reserve								1,671		1,671	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,269,343		3,269,343	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,944,653	2,100,003	86,102	526,908	944,157	0	5,601,823	3,269,343		8,871,166	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	1,244,137		60,791	112,195	0	1,417,123	888,695		2,305,818	255
256	Internal TIF loans/repayments and transfers out	0	0	20,278	0	0	0	20,278	0		20,278	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	1,244,137	20,278	60,791	112,195	0	1,437,401	888,695		2,326,096	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,944,653	3,344,140	106,380	587,699	1,056,352	0	7,039,224	4,158,038		11,197,262	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,696,536		1,696,536	269
270	Total ending fund balance June 30, 2014	677,498	1,488,083	0	236,769	4,349,525	274,862	7,026,737	1,696,536		8,723,273	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,622,151	4,832,223	106,380	824,468	5,405,877	274,862	14,065,961	5,854,574		19,920,535	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OELWEIN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,989,577

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 1,198,913	29U \$ 8,349	39U \$ 96,000	49U \$ 0	49U \$ 0	49U \$ 1,111,262	49U \$ 0	I91 \$ 36,166
2. Sewer utility	19U 7,123,256	29U 140,744	39U 448,000	49U 0	49U 0	49U 6,816,000	49U 0	I89 205,919
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. GO CORP PURP/REFD	19U 1,030,000	29U 0	39U 55,000	49U 975,000	49U 0	49U 0	49U 0	I89 35,075
11. GO CORP PURP/REFD	19U 245,000	29U 0	39U 200,000	49U 45,000	49U 0	49U 0	49U 0	I89 7,350
12. GO CORP PURP/REFD	19U 2,565,000	29U 0	39U 170,000	49U 2,395,000	49U 0	49U 0	49U 0	I89 57,883
13. URB REN GEN OBLIG CERT	19U 0	29U 3,455,000	39U 0	49U 3,455,000	49U 0	49U 0	49U 0	I89 0
14. IRP-USDA RELENDING	19U 467,515	29U 0	39U 16,551	49U 0	49U 0	49U 0	49U 450,799	I89 4,674
Total long-term debt	12,629,684	3,604,093	985,551	6,870,000	0	7,927,262	450,799	347,067

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	209,447,574	x .05 = \$	10,472,379

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 0	\$ 0	0	8,723,273	8,723,273

REMARKS

V98

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